

ORIGINAL

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

FILED

No. 12-390 T

DEC 18 2012

(Judge Susan G. Braden)

U.S. COURT OF
FEDERAL CLAIMS

MARK A. HILL,

Plaintiff, *pro se*,

v.

THE UNITED STATES,

Defendant.

ANSWER

Defendant, the United States, by way of Answer to the Complaint in the above-captioned case, respectfully denies each and every allegation contained therein not admitted or qualified below. Defendant further:

1. States that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 1.
2. States that it lacks knowledge or information sufficient to form a belief as to whether plaintiff inquired, but states that the Internal Revenue Service (IRS) issued a letter to plaintiff on August 5, 2008, indicating that plaintiff had filed, but the IRS could not find, his 2007 Form 1040 Individual Tax Return. Admits that plaintiff has attached to the Complaint an Exhibit 1 that purports to be a copy of this letter.

11-12. States that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs 11 and 12.

13. States that plaintiff sought assistance from the Taxpayer Advocate Service, which provided him a copy of the cashed 2007 refund check and the location of the cashing of that check. Admits that plaintiff has attached to the Complaint as Exhibits 11 and 12 what purport to be copies of correspondence and documents from the Taxpayer Advocate Service.

14-17. States that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs 14 through 17.

18. States that the Financial Management Service of the Department of the Treasury provided plaintiff with various FMS forms, including Form 1133, to file a formal claim for the 2007 refund check. States that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 18.

19-24. States that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs 19 through 24.

Additional Defenses

25. States that plaintiff is not entitled to recover for a second time any amounts that have been already paid to him by any agency of the United States.

26. States this Court has no jurisdiction to hear plaintiffs' claim for punitive damages in the second paragraph of plaintiff's demand for judgment, because the United States has not waived sovereign immunity for such claims.

27. States that, pursuant to 26 U.S.C. §6402 and contrary to the final paragraph of plaintiff's demand for judgment, any recovery by plaintiff may be

credited against certain outstanding liabilities of the taxpayer, including a liability for an internal revenue tax.

WHEREFORE, the complaint should be dismissed with prejudice, with all available costs assessed against the plaintiffs.

Respectfully submitted,

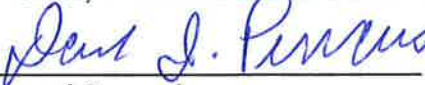
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Of Counsel

CERTIFICATE OF SERVICE

I certify that service of the foregoing document has, this 18th day of December 2012, been made on plaintiff, *pro se* by mailing a copy thereof, in a postage prepaid envelope, to the following address:

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